

Panaji, 22nd May, 1980 (Jyaistha 1, 1902)

SERIES I No. 8

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Department of Personnel and Administrative Reforms

Addendum

1/26(1)/76-PER

The following may be added to the Col. 7 of Schedule appended to this Department's notification No. 1-26(1)/76-SPL dated 25-5-76 published in the Official Gazette No. 12, Series I, dated 17-6-1976 which has been amended vide notification No. 1-26(1)/76-Div. I dated 22-12-78 published in the Official Gazette No. 39, Series I, dated 28-12-1978, regarding recruitment rules relating to Group-D posts of Police Constable in the Office of the Inspector General of Police after the words '1. S.S.C.E. or equivalent qualifications'.

"Relaxable for sportsmen who have represented the State School in the National Sports/Games conducted by the All India Schools Game Federation and also for those who have represented State team in the National Rural Sports Festival conducted by Netaji Subhas National Institute of Sports sponsored by Ministry of Education and Culture, Government of India, in any of the games, sports shown below—producing a certificate to that effect from the Director of Sports & Cultural Affairs, Panaji:

- i) Athletics including tracks and field events
- ii) Badminton
- iii) Basket-Ball
- iv) Cricket
- v) Foot-ball
- vi) Hockey
- vii) Swimming
- viii) Table-tennis
- ix) Volleyball
- x) Tennis
- xi) Weight lifting
- xii) Wrestling
- xiii) Boxing
- xiv) Cycling

- xv) Gymnastics
- xvi) Judo
- xvii) Rifle shooting
- xviii) Kabadi
- xix) Kho-Kho".

By order and in the name of the Lt. Governor of Goa, Daman and Diu.

V. J. Menezes, Under Secretary (Personnel).

Panaji, 8th May, 1980.

Industries and Labour Department

Notification

1-625-78-IPD

Whereas the draft of certain rules which the Government proposed to make in exercise of the powers conferred by section 22 of the Goa, Daman and Diu Barge (Taxation on Goods) Act, 1978 (Act No. 10 of 1978) was published as required by sub-section (1) of the said section in the Official Gazette, Series I, No. 13 dated 28-6-1979 under Notification No. 1-625-78-IPD dated 18-6-1979 of the Industries and Labour Department, Government of Goa, Daman and Diu inviting objections and suggestions from all persons likely to be affected thereby till thirty days from the date of publication of the said Notification in the Official Gazette;

And whereas objections and suggestions received from the public have been considered by the Government.

Now, therefore, in exercise of the powers conferred by section 22 read with sections 4, 5, 10, 11, 14, and 15 of the Goa, Daman and Diu Barge (Taxation on Goods) Act, 1978 (10 of 1978), the Government of Goa, Daman and Diu hereby makes the following rules, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa, Daman and Diu Barge (Taxation on Goods) Rules, 1979.

(2) They shall come into force at once.

2. *Definitions.*— In these rules, unless the context otherwise requires,—

(a) "Act" means the Goa, Daman and Diu Barge (Taxation on Goods) Act, 1978 (10 of 1978);

(b) "Form" means a form appended to these rules;

(c) "Goods" means mineral ores;

(d) "Month" means a calendar month;

(e) "Registered Owner" includes his authorised representatives;

(f) "Section" means a section of the Act;

(g) "Tonne" means a metric tonne.

3. *Submission of returns.* — (1) Every registered owner of a barge shall fill up and deliver or cause to be delivered to the Tax Officer a return in Form 'I' so as to reach him on or before the 12th day of the month immediately following the month to which the return relates during which the barge passed through the Cumbarjua Canal:

Provided that for the period from 1st July, 1978 until the month of commencement of the rules, the returns shall be submitted within ninety days from the date of such commencement.

(2) The quantity of goods carried by a barge shall be determined on the basis of the seasonal maximum carrying capacity of the barge as per the callibration certificate or that stated in Boat Notes and Trip Record Book, whichever is more.

4. *Payment of Tax.* — On or before the 15th of each month, any person liable to pay tax under section 5 shall submit to the Tax Officer, the receipt or Treasury Challan evidencing payment of the tax based on the returns under rule 3, in respect of the immediately preceding month:

Provided that for the period from 1st July, 1978 until the month of commencement of the rules, the receipt or Treasury Challan shall be submitted within one hundred and five days from the date of such commencement.

5. *Penalty for non-payment of tax.* — (1) Where the whole or any portion of the tax payable to the Government in respect of any quantity of goods carried by the barge for any month or portion thereof in pursuance of sections 5, 6 and 7 of the Act has not been paid within the stipulated period, the Tax Officer shall, before imposing any penalty under section 7 of the Act, serve a notice calling upon the registered owner or his representative to show cause within fifteen days from the date of receipt of such notice as to why the penalty should not be imposed. He shall record a brief memorandum of the facts of the case and a finding with a brief statement of his reasons for such finding. After expiry of fifteen days thereof, the Tax Officer shall serve a notice of demand on the registered owner or his representative, if deemed fit.

(2) A notice of demand shall be served by any of the following methods, namely: —

(a) by delivery or tender of a copy of the notice to the registered owner or his representative or any other person duly authorised to receive notice on his behalf;

(b) by post under a certificate of posting or by registered post:

Provided that if upon an attempt having been made to serve any such notice by any of the above mentioned methods, the Tax Officer is satisfied that the registered owner is keeping out of way for the

purpose of avoiding service or that for any other reason the notice cannot be served by any of the above mentioned methods, he may direct that the notice may be served by affixing a copy thereon on some conspicuous part of the registered owner's place of business and such service shall be as effective as it has been served on the registered owner personally.

6. *Appeal.* — (1) An appeal against the notice of demand shall lie to the Secretary, Industries and Labour Department, Secretariat, Panaji.

(2) Every appeal against the notice of demand shall be made in form of a memorandum setting forth the name and address of the applicant, registration number of the barge, the grounds of objection to the notice of demand, the name and designation of the Officer who passed the order and shall contain relief prayed for and shall be accompanied by satisfactory proof of the payment of tax admitted by the appellant to be due. Every such Memorandum of appeal shall be signed and verified by the appellant or by his authorised agent and shall be accompanied by a certified copy of notice of demand appealed against.

7. *Maintenance of accounts and registers.* — Every registered owner of a barge shall keep and maintain a register showing the movement of barges through the Cumbarjua Canal in Form II.

8. *Powers of entry and inspection.* — The Tax Officer or any other person duly authorised by him in writing may, at all reasonable times, enter into, inspect and search any barge or any place ordinarily used by the registered owner for keeping such barge or keeping accounts of his business for the purposes of seeing or verifying whether the provisions of the Act or any rules made thereunder are being complied with.

9. *Composition of Tax.* — (1) The registered owner intending to compound the tax assessable on him for any period, may apply to the Tax Officer for composition of tax payable, for that period, before the commencement of that period and pay in lieu, thereof, as fees an amount equivalent to the tax leviable on ninety per cent of the assessed quantity of goods to be transported by a barge and accepted by the Tax Officer.

(2) On production of receipt evidencing payment of the amount of tax under sub-rule (1), the Tax Officer shall issue to the registered owner of the barge a certificate in Form III for the period for which tax is compounded.

10. *Drawback, set off, refund, etc.* — (1) When a registered owner of a barge claims that he has been charged or has paid more amount than is due or that he is entitled to refund in terms of sub-rule (4) and claims the drawback, set off or refund under section 15, he shall submit an application to the Tax Officer stating the ground on which the refund is claimed.

(2) Application under sub-rule (1) shall be made within a period of one year from the date of payment of the respective amount.

(3) If, on receipt of the application under sub-rule (1) the Tax Officer, after making such inquiry as he deems necessary, is satisfied that a refund is

admissible, he shall calculate the amount of refund due and allow the registered owner either to deduct the excess from the amount of tax and penalty, if any, due in respect of any other period or issue to him a certificate of refund in Form IV.

(4) When a tax on barge has been compounded for a period and it is proved to the satisfaction of the Tax Officer that the barge has not passed with cargo through the Cumbarjua Canal during the period of composition or part thereof, refund shall be made according to the following scale: —

a) When a barge has not passed through

the Canal for a full period of composition of tax 80% of the tax paid.

b) When the barge has not passed through the Canal for half the period of composition of tax or more 40% of the tax paid.

(5) No refund shall be admissible if a barge does not pass through the Cumbarjua Canal for less than half the period for which the tax is compounded.

FORM I

[See rule 3(1) of the Goa, Daman and Diu Barge (Taxation on Goods) Rules, 1979]

The Tax Officer,
Panaji/Mormugao.

Sir,

Sub: Return for payment of (Tax on Goods).

As required under the Goa, Daman and Diu Barge (Taxation on Goods) Rules, 1979, I/We submit the return in respect of my/our barge(s), which passed through the Cumbarjua Canal, with cargo, during the month of ...

Sr. No.	Name of Barge	O. No.	Quantity of Cargo in tonnes	Departure from loading point			Passed under Banastarim bridge (towards Mormugao)	
				Date	Time	Place	Date	Time
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Yours faithfully,

FORM II

[See rules 3(2) and 7 of the Goa, Daman and Diu (Taxation on Goods) Rules, 1979]

NAME OF BARGE:

OFFICIAL No. OF BARGE:

Trip No.	Name of Master of Barge	Name of loading point	Cargo loaded		Departure from loading point		Passed under Banastarim Bridge		Arrived at Mormugao or unloading site		Signature of Barge Master	Remarks
			Description	Quantity in tonnes	Date	Time	Date	Time	Date	Time		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

FORM III

[See rule 9(2) of the Goa, Daman and Diu Barge (Taxation on Goods) Rules, 1979]

No.

Certificate of Composition of Tax

Certified that tax payable under the Goa, Daman and Diu Barge (Taxation on Goods) Rules, 1979 in respect of the undermentioned barge(s) owned by ... has been compounded for the period from ... to ...

Sr. No.	Name of the Barge	Official No.	Remarks
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Date:

Place:

Tax Officer
Mormugao/Panaji

FORM IV

[See rule 10(3) of the Goa, Daman and Diu Barge (Taxation on Goods) Rules, 1979]

Certificate of Refund

No.

To
The Treasury Officer,
Panaji.

Sir,

I, ... Tax Officer, Panaji/Mormugao, hereby certify that Shri/Sarvashri ... having paid on ... an amount of Rs. ... (Rupees ... only) as tax on Goods transported by barge(s) ... is entitled to a refund of Rs. ... (Rupees ... only) on account of reasons mentioned at item No. ... of the following items:

1. That the goods for which tax is paid are exempt from payment.
2. That he/they has/have paid more tax than is due from him/them.
3. ...

A note of refund has been made on the original document.
Please pay to ... Rs. ... (Rupees ... only) on account of the refund.

Tax Officer
Panaji/Mormugao

Date:

Place:

By order and in name of the Lieutenant Governor of Goa, Daman and Diu.

M. K. Bhandari, Under Secretary, Industries and Labour.

Panaji, 9th May, 1980.

Finance Department (Revenue and Control)

Notification

Fin. (Rev. and Cont.)/2-36/74

In exercise of the powers conferred by the first proviso to sub-section (1) of section 7 of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), Government of the Goa, Daman and Diu is pleased to make the following amendment to the Entry No. 25 of the First Schedule appended to the said Act, as follows, namely:—

In entry No. 25 of the First Schedule appended to the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964) for the words and brackets "Carpets and durries (except made of Khadi or of handloom)", the words "Carpets and durries except made of Khadi or of handloom but excluding durries of the size not exceeding 30 sq. feet in area specified in the Entry No. 38 of the Second Schedule" shall be substituted.

By order and in the name of the Administrator of Goa, Daman and Diu.

S. S. Sukhtankar, Under Secretary (Finance).

Panaji, 17th May, 1980.

Law Department (Legal Advice)

Notification

LD/1866/80

The following Act which was passed by the Legislative Assembly and assented to by the Administrator on 6-5-80 is hereby published for general information of the public.

B. S. Subbanna, Under Secretary (Law).

Panaji, 13th May, 1980.

The Goa, Daman and Diu Laying of Rules Before Legislature Act, 1980

[Act No. 5 of 1980] [6-5-1980]

AN

ACT

to provide for laying of rules framed by Government before Legislature and for matters incidental thereto.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Thirty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Goa, Daman and Diu Laying of Rules before Legislature Act, 1980.

(2) It shall come into force at once.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) "Act" means a legislation enacted by the Legislature;

(b) "Government" means the Government of Goa, Daman and Diu;

(c) "Legislature" means the Legislative Assembly of Goa, Daman and Diu;

(d) "Official Gazette" means the Official Gazette of Goa, Daman and Diu;

(e) "Union territory" means the Union territory of Goa, Daman and Diu.

3. *Laying of rules made by Government before Legislature.*—(1) On and from the date of commencement of this Act, all rules made by Government under an Act shall, as soon as may be after they are made, be laid before the Legislature while it is in session for a total period of not less than fourteen days, which may be comprised in one session or two or more successive sessions, and shall, unless some later date is appointed, take effect from the date of their publication in the Official Gazette subject to such modification or annulment as the Legislature may, during the said period, agree to make, so however, that any such modification or annulment, shall be without prejudice to the validity of anything previously done thereunder.

(2) Where any Central Act, in force in or applicable to Union territory confers power on the Government to make rules thereunder, then subject to any express provisions to the contrary in such Central Act, the provisions of sub-section (1) shall mutatis mutandis apply to the rules made by the Government in exercise of that power.

M. K. MISHRA

Secretary to the Government
of Goa, Daman and Diu

Law Department (Legal Advice)

Secretariat,

Panaji, 12th May, 1980.

Law Department (Establishment)

Office of the Chief Electoral Officer

Notification

3-4-79/Elec.

The following notification No. 56/79-XIV dated 7-5-1980 issued by the Election Commission of India, New Delhi is hereby published for general information.

M. K. Mishra, Chief Electoral Officer.

Panaji, 15th May, 1980.

Election Commission of India

New Delhi, Dated 7th May, 1980
Vaisakha 17, 1902 (S)

Notification

S.O. — In exercise of the powers conferred by rules 5 and 10 of the Conduct of Elections Rules, 1961 and clause (d) of sub-paragraph (1) and sub-paragraph (2) of paragraph 17 and paragraph 18 of the Election Symbols (Reservation and Allotment) Order, 1968, the Election Commission hereby makes the following further amendments in its Notification No. 56/79, dated 28 September, 1979 published as S.O. 557 (E) in the Gazette of India, Extraordinary, Part II, Section 3(ii) dated 28th September, 1979, which shall be deemed to have been made with effect from 14th April, 1980, namely —

In Table 4 of the said Notification

(a) against item No. 3. Bihar, under Column 2, the entries

- "26. Aeroplane
- 27. Basket containing vegetables
- 28. Cultivator cutting crop
- 29. Coconut tree bearing fruits
- 30. Clock
- 31. Cock
- 32. Chepcha
- 33. Deer
- 34. Eagle about to fly
- 35. Flaming Torch
- 36. Flower
- 37. Goat
- 38. Hurricane Lamp
- 39. Hand Pump
- 40. Jug
- 41. Mithun
- 42. Naga
- 43. Peacock
- 44. Plough
- 45. Radio
- 46. Spade
- 47. Sparrow
- 48. Tractor
- 49. Two cultivators returning after cutting crop"

shall be deleted; and

(b) against item No. 10. Madhya Pradesh, under Column 2, the entry "12. Flower" shall be deleted; and the existing entries 13 to 49 shall be renumbered as 12 to 48.

[No. 56/79-XIV]

By order,
(K. GANESAN)
Secretary.

Notification

3-4-79/Elec.

The following notification No. 56/79-XI dated 25-4-1980 issued by the Election Commission of India, New Delhi is hereby published for general information.

M. K. Mishra, Chief Electoral Officer.

Panaji, 15th May, 1980.

Election Commission of India

New Delhi, Dated 25th April, 1980
5 Vaisakha, 1902 (S)

Notification

S.O. — Whereas by its order dated 24th April, 1980 the Election Commission of India has directed that (1) the symbol "Haldhar within wheel (Chakra Haldhar)" reserved for the Janata Party shall be frozen; and (2) neither of the two groups shall use the name "Janata Party" simplicitor till the final decision in the main dispute arising out of the application of Dr. Murli Manohar Joshi dated 14th April 1980;

And whereas by its said order the Commission, in exercise of the powers conferred on it by article 324 of the Constitution read with rules 5 and 10 of the Conduct of Elections Rules, 1961, paragraphs 3, 6, 7, 8 and 18 of the Election Symbols (Reservation and Allotment) Order, 1968 and all other powers enabling it in that behalf, ordered that —

i) the group of the Janata Party presided over by Shri Atal Bihari Bajpayee be known as "Bhartiya Janata Party";

ii) the said "Bhartiya Janata Party" be recognised as a National Party;

iii) the symbol 'Lotus' be reserved for the said "Bhartiya Janata Party"; and

iv) the said symbol 'Lotus' be excluded from the list of free symbols for all those States where it is so included;

Now, therefore, in pursuance of clauses (a) and (d) of sub-para (1) and sub-para (2) of paragraph 17 of the Election Eymbols (Reservation and Allotment) Order, 1968, the Commission hereby makes the following amendments in its notification No. 56/79, dated 28th September, 1979, published as S.O. 557 (E) in the Gazette of India, Extraordinary, Part II, Section 3(ii) dated 28th September, 1979, and as amended from time to time, namely —

In TABLE 1 appended to the said notification:

For existing entry "5. Janata Party ... Haldhar within wheel (Chakra Haldhar)" the entry "Bhartiya Janata Party ... Lotus" shall be substituted;

In TABLE 4 appended to the said notification:

i) against item No. 3. Bihar, under column 2, the entry "18. Lotus" shall be deleted and the

existing entries 19 to 53 shall be renumbered as 18 to 52;

ii) against item 9. Kerala, under column 2, the entry "7. Lotus" shall be deleted and the existing entries 8 to 18 shall be renumbered as 7 to 17;

iii) against item No. 10. Madhya Pradesh, under column 2, the entry "47. Lotus" shall be deleted and the existing entries 48 to 53 shall be renumbered as 47 to 52;

iv) against item No. 11. Maharashtra, under column 2, the entry "28. Lotus" shall be deleted

and the existing entries 29 to 49 shall be renumbered as 28 to 48; and

v) against item No. 17. Rajasthan, under column 2, the entry "24. Lotus" shall be deleted and the existing entry 25 shall be renumbered as 24.

[No. 56/79-XI]

By order,

(K. GANESAN)
Secretary.